

**CITY OF HOUSTON, TEXAS**

**FY 2003 FULL COST ALLOCATION PLAN**

**Based on the Actual Expenditures**

**For the Fiscal Year Ended June 30, 2001**

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## **I. Introduction**

## **INTRODUCTION**

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2003 Full Cost Allocation Plan** (the Plan) for indirect services provided by central service departments of the City is based on the actual expenditures for the fiscal year ended **June 30, 2001** (the base year).

## **METHODOLOGY**

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other City departments that receive benefits (the user department). The procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all user departments. To ensure that the cross-benefit of services among central service departments is fully accounted for, a second

step-down allocation from each central service department is made.

Costs allocated from each central service department consist of the following:

**First Allocation** - includes the actual operating expenditures for the department and all allocated costs from other central service departments which have been identified up to this point.

**Second Allocation** - allocated costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) The initial sequencing of departments has been made in consideration of the ordering which maximizes the benefits of services, and
- (2) After the second allocation, that user department is "closed" and can not receive any additional allocation from other central services.

#### **FORMAT**

The Plan begins with a **Table of Contents** that can be used to locate the following Summary Data and Detail Data of the Plan.

**Summary Data** - Three summary schedules are provided at the beginning of the Plan.

- (1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service department to each user department. The central service departments are

listed in the first column and the user departments detailed in the Plan are listed across the top of the page with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service departments. The total \$ amount allocated to each user department is also shown.

(3) Summary of Allocation Basis (Schedule E) - shows the basis used to allocate the costs for each function of every central service department.

#### **Detail Data**

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - It is a narrative description of the central service and all functions that are identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - It presents the total costs to be allocated based on the actual expenditures from the financial statements and the allocated additions that represent costs allocated to the central service from other central services.

(3) Costs to be Allocated by Function - Costs for each central service department are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user departments. Total

costs allocated are the same as reflected on the previous schedule. Functions of the central service are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is provided for all allocated functions except for General Administration. Costs of General Administration are first allocated to all other departmental functions in proportion to functional costs. The schedule lists the user department's allocation of each function of the central service department.

(5) Departmental Cost Allocation Summary - The last schedule in each central service shows a summary of the costs allocated by function. The user departments are listed in the first column of the page and the central service functions are listed across the top of the page.

**II. FY 2003 Full Cost Allocation Plan**

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City of Houston, Texas  
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Consolidated

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Schedule A.001  
FISCAL 2001

Central Svc Departments	MUN COURTS-JUSTI	POLICE	FIRE	PW & ENG. OTHER	PW FLEET MGT/118	PW TRAFF CON/224	PW DRAIN MGT/227	PW PUB UTIL./701	PW ECRE. DESIGN	PW ECRE. CONSTRU
BUILDING DEPRECI	\$68,797	\$2,792								
EQUIPMENT DEPREC		18,032,939	9,204,534	9,992,197					799,039	860,950
GEN CITYWIDE SVC	95,204	11,682,269	5,594,775	992,305	124,913	378,000	160,317	1,024,314	227,290	259,894
F&A ADMIN										
F&A ADMIN SVCS	4,027	1,527,750	829,051	51,771	48,720	198,064	45,245	911,317	24,079	34,464
F&A INFORM. SVCS	39,347	1,940,705	1,212,937	243,222	108,923	358,887	122,645	1,251,201	81,213	106,829
F&A PROCUREMENT	22,668	593,734	500,540							
F&A TAX & REVENE	15,908	1,711,130	974,997	146,395	37,932				30,060	32,389
F&A FINANCIAL SE	33,848	455,988	154,146	245,527	17,906	51,777	18,984	232,782	50,400	54,328
AFFIRMATIVE ACT	961	106,258	125,414	2,397	1,094	8,373	3,424	25,582	1,171	1,425
MAYOR-EXECUTIVE	22,276	1,608,243	810,770	111,425	20,838	212,861	93,616	507,362	22,311	49,771
HUMAN RESOURCES	10,432	1,046,357	604,071	17,286	7,886	60,382	24,694	(16,821)	8,444	10,276
CONTROLLER	74,159	970,829	321,202	537,373	38,691	110,083	39,995	493,361	110,308	118,905
LEGAL	4,884,563	1,601,165	381,365	2,359,705		312,088	43,457	455,249	53,979	58,170
CITY SECRETARY	12,044	140,658	42,202	86,933	5,959	15,854	5,532	70,085	17,845	19,236
CITY COUNCIL	55,341	646,297	193,910	399,442	27,380	72,843	25,419	322,023	81,995	88,385
MUN COURTS-ADMIN	20,408,343									
HEALTH ADMIN										
PLANNING ADMIN										
PW & ENG. ADMIN				2,230,745	82,348	452,142	209,317	(699,422)	951,591	
BUILDING SVCS	914,830	16,409,515	1,058,262	60,785					29,692	36,134
PW ECRE. ADMIN										1,096,627
HOUSING ADMIN										
CONVENTION RENTA	1,890	8,860	6,230							
POLICE. RECORDS		(840,366)	8,369							
Total Allocated	\$26,664,638	\$57,645,123	\$22,022,775	\$17,477,508	\$522,590	\$2,231,354	\$792,645	\$4,577,033	\$3,586,044	\$1,731,156
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City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Allocated Costs by Department  
Consolidated

Summary page 2  
Schedule A.002  
FISCAL 2001  
(continued)

Central Svc Departments	PW ECRE. REAL ES	SOLID WASTE MGMT	AVIATION	HOUSING/COM. DEV	LIBRARY	PARKS & RECREAT	HEALTH/HUMAN SVS	CONVENTION/ENT	INSURANCE MGMT	CABLE TV (208)
BUILDING DEPREC										
EQUIPMENT DEPREC	193,934	6,837,871			452,713	7,030,549				
GEN CITYWIDE SVC	47,148	1,243,220	663,964	167,409	885,661	1,605,762	2,147,463	110,172	1,958	7,692
F&A ADMIN									106,852	
F&A ADMIN SVCS	1,317	197,889	304,677	72,507	244,969	450,179	441,957	176,412	227	545
F&A INFORM. SVCS	10,075	352,782	572,773	85,582	433,351	813,327	782,310	97,500	689	3,339
F&A PROCUREMENT		167,463	292,763	15,577	96,140	464,962	233,432	42,111		
F&A TAX & REVENE	7,296	247,406		955	149,128	227,132	229,589			
F&A FINANCIAL SE	12,236	133,450	282,059	83,474	364,921	279,838	450,903	88,406		3,561
AFFIRMATIVE ACT	322	19,709	229,618	641	28,422	60,430	19,394	59,518	55	132
MAYOR-EXECUTIVE	6,103	237,092	235,319	63,230	146,518	304,691	343,004	19,309	1,053	2,526
HUMAN RESOURCES	2,311	160,718	258,622	21,169	160,997	498,356	418,358	25,828	398	956
CONTROLLER	26,773	289,012	611,186	183,441	799,930	610,782	987,576	192,925		7,714
LEGAL	145,862	109,128	285,293	39,461	137,385	374,057	332,452	179,770		
CITY SECRETARY	4,330	44,905	95,168	30,127	130,163	97,792	160,194	30,869		1,201
CITY COUNCIL	19,901	206,329	437,280	138,425	598,073	449,336	736,062	141,838		5,519
MUN COURTS-ADMIN								14,511,706		
HEALTH ADMIN										
PLANNING ADMIN										
PW & ENG. ADMIN	111,172									
BUILDING SVCS	8,123	181,513		16,246	190,196	365,266	735,111			
PW ECRE. ADMIN	128,118									
HOUSING ADMIN			396,330							
CONVENTION RENTA		18,663		8,639	15,777			(389,372)		
POLICE. RECORDS						897	5,280			
Total Allocated	\$725,021	\$10,447,150	\$4,268,722	\$1,323,213	\$4,834,344	\$13,633,356	\$22,534,791	\$775,286	\$111,232	\$33,185
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DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Allocated Costs by Department  
Consolidated

Summary page 3  
Schedule A.003  
FISCAL 2001  
(continued)

Central Svc Departments	9-1-1 (218)	PLANNING & DEV	P/D.SIGN ADM 210	P/D.BLDG INS 214	HEALTH BENEF-888	WORKERS' COMPENS	TIRZ's ( 20 )	LEGAL-PROPERTY &	Subtotal	Direct Billed
BUILDING DEPREC									\$71,589	
EQUIPMENT DEPREC									53,404,726	
GEN CITYWIDE SVC	23,467	185,247	16,828	127,463	34,730	12,470	197	2,292	27,822,424	
F&A ADMIN									106,852	
F&A ADMIN SVCS	2,589	128,946	1,408	11,943	1,590	1,634		1,590	5,714,867	
F&A INFORM. SVCS	8,491	94,632	6,909	49,989	16,672	4,956	111	4,819	8,804,216	
F&A PROCUREMENT		33,215							2,462,605	
F&A TAX & REVENE		37,640					348,102		4,196,059	
F&A FINANCIAL SE	1,630	36,822	5,445	30,602	41,526		13,642		3,144,201	
AFFIRMATIVE ACT	629	917	342	2,905	387	397		387	700,304	
MAYOR-EXECUTIVE	11,998	72,058	6,525	60,194	7,367	7,578		7,367	4,991,405	78,416
HUMAN RESOURCES	4,541	58,475	2,469	20,951	2,788	2,868		2,788	3,415,600	201,312
CONTROLLER	3,412	80,306	11,855	65,645	82,704		23,649		6,791,816	
LEGAL		1,390,996	38,487	78,631	877		111,658		13,373,798	241,126
CITY SECRETARY	458	12,819	1,881	9,816	8,440		79		1,044,590	
CITY COUNCIL	2,107	58,899	8,642	45,101	38,782		363		4,799,692	
MUN COURTS-ADMIN									20,408,343	
HEALTH ADMIN									14,511,706	
PLANNING ADMIN		9,828,689	20,575	284,344					10,133,608	
PW & ENG. ADMIN									3,337,893	
BUILDING SVCS		23,248							20,028,921	
PW ECRE. ADMIN									1,224,745	
HOUSING ADMIN									396,330	
CONVENTION RENTA		1,837						(327,476)	389,372	
POLICE. RECORDS								(825,820)	840,366	
Total Allocated	\$59,322	\$12,044,746	\$121,366	\$787,584	\$235,863	\$29,903	\$497,801	\$19,243	\$209,732,994	\$1,750,592

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Allocated Costs by Department  
Consolidated

Summary page 4  
Schedule A.004  
FISCAL 2001  
(continued)

Central Svc Departments	Unallocated	Total
BUILDING DEPREC		\$71,589
EQUIPMENT DEPREC		53,404,726
GEN CITYWIDE SVC	210,941,026	238,763,450
F&A ADMIN		106,852
F&A ADMIN SVCS	1,084,921	6,799,788
F&A INFORM. SVCS		8,804,216
F&A PROCUREMENT		2,462,605
F&A TAX & REVENUE		4,196,059
F&A FINANCIAL SE		3,144,201
AFFIRMATIVE ACT		700,304
MAYOR-EXECUTIVE		5,069,821
HUMAN RESOURCES		3,616,912
CONTROLLER		6,791,816
LEGAL		13,614,924
CITY SECRETARY		1,044,590
CITY COUNCIL		4,799,692
MUN COURTS-ADMIN		20,408,343
HEALTH ADMIN		14,511,706
PLANNING ADMIN		10,133,608
PW & ENG. ADMIN		3,337,893
BUILDING SVCS		20,028,921
PW ECRE. ADMIN		1,224,745
HOUSING ADMIN		396,330
CONVENTION RENTA		61,896
POLICE. RECORDS		14,546
Total Allocated	\$212,025,947	\$423,509,533

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Summary of Allocated Costs

Summary page 5  
Schedule C.001  
FISCAL 2001

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPREC		\$1,013,631	
EQUIPMENT DEPREC		59,127,237	
GEN CITYWIDE SVC	239,813,934		
F&A ADMIN.....	4,162,163		
F&A ADMIN SVCS	5,853,623		
F&A INFORM. SVCS	9,507,348		
F&A PROCUREMENT	3,520,769		
F&A TAX & REVENE.....	3,281,493		
F&A FINANCIAL SE	2,816,571		
AFFIRMATIVE ACT	1,815,140		
MAYOR-EXECUTIVE	2,299,327		
HUMAN RESOURCES.....	3,379,819		
CONTROLLER	6,242,687	(27,725)	
LEGAL	11,124,984	(4,268)	
CITY SECRETARY	808,371		
CITY COUNCIL.....	4,101,685	(11,741)	
MUN COURTS-ADMIN	15,257,127	(4,253)	
HEALTH ADMIN	12,399,659		
PLANNING ADMIN	9,069,264	(6,184)	
PW & ENG. ADMIN.....	25,561,968	7,016	
BUILDING SVCS			26,664,638
PW ECRE. ADMIN	938,049		57,645,123
HOUSING ADMIN	232,101		22,022,775
CONVENTION RENTA.....		389,372	17,477,508
POLICE. RECORDS		840,366	522,590
MUN COURTS-JUSTI			2,231,354
POLICE			792,645
FIRE.....			4,577,033
PW & ENG. OTHER			3,586,044
PW FLEET MGT/118			
PW TRAFF CON/224			
PW DRAIN MGT/227.....			
PW PUB UTIL./701			
PW ECRE. DESIGN			

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Summary of Allocated Costs

Summary page 6  
Schedule C.002  
FISCAL 2001  
(continued)

Departments	Total Expenditures	Cost Adjustments	Total Allocated
PW ECRE. CONSTRU			\$1,731,156
PW ECRE. REAL ES.....			725,021
SOLID WASTE MGMT			10,447,150
AVIATION			4,268,722
HOUSING/COM. DEV			1,323,213
LIBRARY.....			4,834,344
PARKS & RECREAT			13,633,356
HEALTH/HUMAN SVS			22,534,791
CONVENTION/ENTER			775,286
INSURANCE MGMT.....			111,232
CABLE TV (208)			33,185
9-1-1 (218)			59,322
PLANNING & DEV			12,044,746
P/D.SIGN ADM 210.....			121,366
P/D.BLDG INS 214			787,584
HEALTH BENEF-888			235,863
WORKERS' COMPENS			29,903
TIRZ's ( 20 ).....			497,801
LEGAL-PROPERTY &			19,243
Direct Billed			1,750,592
Unallocated			212,025,947
Total	\$362,186,082	\$61,323,451	\$423,509,533

CITY OF HOUSTON, TEXAS  
FY 2003 Full Cost Alloc. Plan  
Summary of Allocation Basis

Summary page 7  
Schedule E.001  
FISCAL 2001

Department	Basis of Allocation
-----	-----
<b>BUILDING DEPRECIATION</b>	
1.004 CITY HALL	Square Footage Occupied
1.005 CITY HALL ANNEX	Square Footage Occupied
1.006 MUNICIP. CT. BLDG	Square Footage Occupied
<b>EQUIPMENT DEPRECIATION</b>	
2.004 COMPUTER	Cost of Computer Equipment
2.005 OFFICE EQUIP	Cost of Office Equipment
2.006 VEHICLES	Cost of Vehicle
2.007 OTHER EQUIPMENT	Cost of Other Equipment
<b>GENERAL CITYWIDE SERVICES</b>	
3.004 INSUR.CIV.RETIR	Number of Civilian Employees
3.005 INSUR.CLASS.RET	Number of Classified Employees
3.006 INSUR. FEES	General Fund Operating Expenditures
3.007 MEMBERSHIPS	Number of Employees
3.008 ACCTG & AUDIT	Number of Transactions
3.009 COMPUT INFO/CON	Number of Transactions
3.010 MGT CONSULT SVC	Number of Transactions
3.011 INTEREST BORROW	General Fund Operating Expenditures
3.012 CLAIMS/JUDGMENT	\$ Amount of Claims and Judgments
3.013 ELECTIONS	Number of Elected City Officials
3.014 LEGAL SVCS CONT	Service Contracts Expenditures
<b>F&amp;A ADMINISTRATION</b>	
4.004 DEPT. ADMIN	Number of Employees
4.005 ECONOMIC DEVELOP	100% to Mayor's Office - Executive

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Summary of Allocation Basis

Summary page 8  
Schedule E.002  
FISCAL 2001  
(continued)

Department	Basis of Allocation
<hr/>	
<b>F&amp;A ADMINISTRATIVE SERVICES</b>	
5.004 ENERGY MGMT	Fuel Expenditures
5.005 RECORDS MGMT	Number of Items Stored
5.006 CENTRAL PAYROLL	Number of Employees
5.007 NETWORK & COMMU	Number of Service Requests
5.008 FIX. ASSET MGMT	Number of Fixed and Controlled Assets
5.009 SURPLUS & SALV.	Number of Items Processed
5.010 FLEET MGMT	Number of Vehicles
<b>F&amp;A INFORMATION SERVICES</b>	
6.004 DEPARTMENT SYST	Man-hour Costs
6.005 EPS	Number of Transactions
6.006 AFIN	Number of Transactions
6.007 AHRS & HRMS	Number of Employees
6.008 G-FAMS	Number of Items Processed
6.009 OPS. MUNICIP.CT	100% to Municipal Courts-Admin
6.010 G2K	Number of Vehicles
6.011 CITYWIDE SUPPOR	Number of Transactions
<b>F&amp;A PROCUREMENT SERVICES</b>	
7.004 PROCUREMENT	Number of Purchase Orders
7.005 CENTRAL STORES	Dollar Amount Expended
7.006 FORMAL CONTRACT	Number of Formal Contracts Awarded
<b>F&amp;A TAX AND REVENUE</b>	
8.004 TAX & REVENUE	Gen. Fund Operating Exp. & TIRZ's Oper. Exp.
<b>F&amp;A FINANCIAL SERVICES</b>	
9.004 FINANCIAL SVCS	Number of Transactions
9.005 DEBT MANAGEMENT	Operating Expenditures (All funds)

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Summary of Allocation Basis

Summary page 9  
Schedule E.003  
FISCAL 2001  
(continued)

Department	Basis of Allocation
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AFFIRMATIVE ACTION	
10.004 EMPLOYEE RELATI	Number of Employees
10.005 CONTRACT COMPLI	Number of Contracts Awarded
MAYOR'S OFFICE - EXECUTIVE	
11.004 CITY ADMINISTRA	Number of Employees
11.005 CITIZENS' ASSIS	Number of Complaints
HUMAN RESOURCES	
12.004 SELECTION	Number of Selections
12.005 PERSONNEL SVCS	Number of Employees
12.006 CLASSIFIED TEST	Number of Classified Employees
12.007 TRAINING	Number of Employees Trained
CONTROLLER'S OFFICE	
13.004 CONTROLLER	Number of Transactions
13.005 INVESTMENT/DEBT	Operating Expenditures (All funds)
LEGAL DEPT.	
14.004 LEGAL SERVICES	Number of Hours Billed
CITY SECRETARY'S OFFICE	
15.004 CITY SECRETARY	Number of Transactions
CITY COUNCIL	
16.004 CITY COUNCIL	Number of Transactions

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Summary of Allocation Basis

Summary page 10  
Schedule E.004  
FISCAL 2001  
(continued)

Department	Basis of Allocation
MUNICIPAL COURTS-ADMIN	100% to Municipal Courts - Justice
17.004 SVCS TO M.C.JUS	
HEALTH ADMINISTRATION	100% to Health and Human Services Dept.
18.004 DEPT. ADMIN	
PLANNING ADMINISTRATION	Department's Operating Expenditures
19.004 DEPT ADM	100% to Planning & Development
19.005 OPERATIONS	
PW & ENG. ADMIN	Department's Operating Expenditures (All funds)
20.004 ADMIN	
BUILDING SERVICES	Square Footage Occupied Number of Employees & FTE's (Depts. 20 & 36)
21.004 FACILITY MAINT	
21.005 OTHER SERVICES	
PW ECRE. ADMIN	Operating Expenditures
22.004 ADMIN & ACCOUNT	
HOUSING ADMINISTRATION	100% to Housing & Community Development
23.004 DEPT. ADMIN	
CONVENTION/ENTERTAIN. RENTAL	Fair Market Rental Value
24.004 FACILITY	

DMG/NGCS II  
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City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
Summary of Allocation Basis

Summary page 11  
Schedule E.005  
FISCAL 2001  
(continued)

Department

Basis of Allocation

POLICE. RECORDS

25.004 RECORDS MGMT

Number of Reports

**DETAIL SCHEDULES**

SCHEDULE 1.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The building depreciation is allocated to user departments occupying City-owned buildings. The depreciation is equivalent to two and a half percent (2.5%) of the costs of construction and subsequent improvements and the allocation basis is the total usable square footage occupied. The functions are pertaining to three buildings: City Hall, City Hall Annex and Municipal Courts Building.

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Costs to be allocated

Detail page 2  
Schedule 1.002  
FISCAL 2001

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
BUILDING USAGE	1,013,631			
Total departmental cost adjustments:	1,013,631			1,013,631
Total to be allocated:	\$1,013,631			\$1,013,631
	=====			=====

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Schedule of costs to be  
allocated by function

Detail page 3  
Schedule 1.003  
FISCAL 2001

Cost adjustments

Departmental cost adjustments

	Total	General & admn.	CITY HALL	CITY HALL ANNEX	MUNICIP. CT. BLDG
BUILDING USAGE	\$1,013,631		\$450,761	\$333,899	\$228,971
Functional cost	1,013,631		450,761	333,899	228,971
Allocable costs	1,013,631		450,761	333,899	228,971
1st Allocation	1,013,631		450,761	333,899	228,971
Total allocated	\$1,013,631		\$450,761	\$333,899	\$228,971

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Detail allocation of  
CITY HALL

Detail page 4  
Schedule 1.004  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A PROCUREMENT	16,750	18.795	\$84,712		\$84,712		\$84,712
MAYOR-EXECUTIVE	37,395	41.956	189,121		189,121		189,121
CONTROLLER	32,802	36.802	165,893		165,893		165,893
CITY SECRETARY	728	0.816	3,682		3,682		3,682
BUILDING SVCS	1,454	1.631	7,353		7,353		7,353
<b>Subtotal</b>	<b>89,129</b>	<b>100.000</b>	<b>450,761</b>		<b>450,761</b>		<b>450,761</b>
<b>Total</b>	<b>89,129</b>	<b>100.000</b>	<b>\$450,761</b>		<b>\$450,761</b>		<b>\$450,761</b>

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Detail allocation of  
CITY HALL ANNEX

Detail page 5  
Schedule 1.005  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	20,512	17.830	\$59,537		\$59,537		\$59,537
LEGAL	42,786	37.195	124,189		124,189		124,189
CITY SECRETARY	5,070	4.407	14,716		14,716		14,716
CITY COUNCIL	21,283	18.501	61,775		61,775		61,775
BUILDING SVCS	25,385	22.067	73,682		73,682		73,682
<b>Subtotal</b>	<b>115,036</b>	<b>100.000</b>	<b>333,899</b>		<b>333,899</b>		<b>333,899</b>
<b>Total</b>	<b>115,036</b>	<b>100.000</b>	<b>\$333,899</b>		<b>\$333,899</b>		<b>\$333,899</b>

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

DMG/NGCS II  
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City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Detail allocation of  
MUNICIP. CT. BLDG

Detail page 6  
Schedule 1.006  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	13.559	\$31,043		\$31,043		\$31,043
LEGAL	3,784	3.638	8,331		8,331		8,331
MUN COURTS-ADMIN	53,600	51.538	118,008		118,008		118,008
MUN COURTS-JUSTI	31,248	30.046	68,797		68,797		68,797
POLICE	1,268	1.219	2,792		2,792		2,792
Subtotal	104,000	100.000	228,971		228,971		228,971
Total	104,000	100.000	\$228,971		\$228,971		\$228,971

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
BUILDING DEPRECIATION  
Departmental Cost  
Allocation Summary

Detail page 7  
Schedule 1.007  
FISCAL 2001

	Total	CITY HALL	CITY HALL MUNICIP. CT. BLD	
			ANNEX	
F&A INFORM. SVCS	\$31,043			\$31,043
F&A PROCUREMENT	84,712	84,712		
MAYOR-EXECUTIVE	248,658	189,121	59,537	
CONTROLLER	165,893	165,893		
LEGAL	132,520		124,189	8,331
CITY SECRETARY	18,398	3,682	14,716	
CITY COUNCIL	61,775		61,775	
MUN COURTS-ADMIN	118,008			118,008
BUILDING SVCS	81,035	7,353	73,682	
MUN COURTS-JUSTI	68,797			68,797
POLICE	2,792			2,792

Direct Billed

Total	\$1,013,631	\$450,761	\$333,899	\$228,971
=====	=====	=====	=====	=====

SCHEDULE 2.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

The equipment depreciation is allocated to user departments. There are four classes of equipment:

(1) Computer Equipment - The components are: equipment for micro-computer, radio, telephone and telegraph, photography, audio, video and TV and other communications. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1997 through 2001.

(2) Office Equipment - The components are: equipment for office and reproduction, furniture and fixtures, and appliances and apparatus. The annual charge for equipment, such as typewriters and calculators is 6.67% of the cost of equipment that has an estimated life of fifteen years and has been purchased during the fiscal years 1987 through 2001.

(3) Vehicles - The components are: standard automobiles, vans and buses, general trucks, trailers and other vehicles. The annual charge is 20% of the cost of equipment that

has an estimated life of five years and has been purchased during the fiscal years 1997 through 2001.

(4) Other Equipment - The components are equipment for minor maintenance/shop tools, laboratory, medical instrument, traffic control, athletic and recreation, fire and rescue and other equipment. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1997 through 2001.

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Costs to be allocated

Detail page 9  
Schedule 2.002  
FISCAL 2001

1st Allocation	2nd Allocation	Sub-total	Total
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Expenditures per financial statement:

Departmental cost adjustments:

EQUIPMENT USE CHG	59,127,237	59,127,237	59,127,237
Total departmental cost adjustments:	59,127,237		
Total to be allocated:	\$59,127,237		\$59,127,237
	=====		=====

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Schedule of costs to be  
allocated by function

Detail page 10  
Schedule 2.003  
FISCAL 2001

Cost adjustments

Departmental cost adjustments

	Total	General & admn	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
EQUIPMENT USE CHG	\$59,127,237		\$9,248,102	\$7,339,528	\$34,848,129	\$7,691,478
Functional cost	59,127,237		9,248,102	7,339,528	34,848,129	7,691,478
Allocable costs	59,127,237		9,248,102	7,339,528	34,848,129	7,691,478
1st Allocation	59,127,237		9,248,102	7,339,528	34,848,129	7,691,478
Total allocated	\$59,127,237		\$9,248,102	\$7,339,528	\$34,848,129	\$7,691,478

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Detail allocation of  
COMPUTER

Detail page 11  
Schedule 2.004  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	1,396,021	15.095	\$1,396,021		\$1,396,021		\$1,396,021
AFFIRMATIVE ACT	2,109	0.022	2,109		2,109		2,109
MAYOR-EXECUTIVE	6,389	0.069	6,389		6,389		6,389
HUMAN RESOURCES	17,412	0.188	17,412		17,412		17,412
CONTROLLER	30,710	0.332	30,710		30,710		30,710
LEGAL	36,968	0.399	36,968		36,968		36,968
CITY SECRETARY	6,840	0.073	6,840		6,840		6,840
CITY COUNCIL	4,148	0.044	4,148		4,148		4,148
MUN COURTS-ADMIN	4,454	0.048	4,454		4,454		4,454
HEALTH ADMIN	707,679	7.652	707,679		707,679		707,679
PLANNING ADMIN	388,371	4.199	388,371		388,371		388,371
BUILDING SVCS	22,131	0.239	22,131		22,131		22,131
PW ECRE. ADMIN	1,441	0.015	1,441		1,441		1,441
HOUSING ADMIN	12,905	0.139	12,905		12,905		12,905
POLICE	4,533,859	49.024	4,533,859		4,533,859		4,533,859
FIRE	1,374,747	14.865	1,374,747		1,374,747		1,374,747
PW & ENG. OTHER	140,360	1.517	140,360		140,360		140,360
PW ECRE. DESIGN	11,224	0.121	11,224		11,224		11,224
PW ECRE. CONSTRU	12,094	0.141	12,094		12,094		12,094
PW ECRE. REAL ES	2,724	0.029	2,724		2,724		2,724
SOLID WASTE MGMT	124,372	1.344	124,372		124,372		124,372
LIBRARY	128,864	1.393	128,864		128,864		128,864
PARKS & RECREAT	282,280	3.052	282,280		282,280		282,280
Subtotal	9,248,102	100.000	9,248,102		9,248,102		9,248,102
Total	9,248,102	100.000	\$9,248,102		\$9,248,102		\$9,248,102

(A) Alloc basis: Cost of Computer Equipment

Source: Summary of Assets

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Detail allocation of  
OFFICE EQUIP

Detail page 12  
Schedule 2.005  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	11,310	0.154	\$11,310		\$11,310		\$11,310
CONTROLLER	19,732	0.268	19,732		19,732		19,732
LEGAL	18,321	0.257	18,321		18,321		18,321
CITY COUNCIL	1,409	0.019	1,409		1,409		1,409
MUN COURTS-ADMIN	9,756	0.132	9,756		9,756		9,756
HEALTH ADMIN	191,109	2.603	191,109		191,109		191,109
PLANNING ADMIN	38,243	0.521	38,243		38,243		38,243
BUILDING SVCS	475	0.006	475		475		475
HOUSING ADMIN	1,002	0.013	1,002		1,002		1,002
POLICE	403,519	5.497	403,519		403,519		403,519
FIRE	3,299,325	44.952	3,299,325		3,299,325		3,299,325
SOLID WASTE MGMT	67,941	0.925	67,941		67,941		67,941
LIBRARY	204,409	2.785	204,409		204,409		204,409
PARKS & RECREAT	3,072,977	41.868	3,072,977		3,072,977		3,072,977
Subtotal	7,339,528	100.000	7,339,528		7,339,528		7,339,528
Total	7,339,528	100.000	\$7,339,528		\$7,339,528		\$7,339,528

(A) Alloc basis: Cost of Office Equipment

Source: Summary of Assets

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Detail allocation of  
VEHICLES

Detail page 13  
Schedule 2.006  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	267,818	0.768	\$267,818		\$267,818		\$267,818
AFFIRMATIVE ACT	10,236	0.029	10,236		10,236		10,236
MAYOR-EXECUTIVE	8,771	0.025	8,771		8,771		8,771
HUMAN RESOURCES	37,880	0.108	37,880		37,880		37,880
CONTROLLER	11,494	0.032	11,494		11,494		11,494
LEGAL	18,347	0.052	18,347		18,347		18,347
CITY COUNCIL	3,444	0.009	3,444		3,444		3,444
MUN COURTS-ADMIN	69,011	0.198	69,011		69,011		69,011
HEALTH ADMIN	970,019	2.783	970,019		970,019		970,019
PLANNING ADMIN	584,281	1.676	584,281		584,281		584,281
BUILDING SVCS	377,724	1.083	377,724		377,724		377,724
PW ECRE. ADMIN	45,589	0.130	45,589		45,589		45,589
HOUSING ADMIN	84,425	0.242	84,425		84,425		84,425
POLICE	12,710,560	36.474	12,710,560		12,710,560		12,710,560
FIRE	4,150,025	11.908	4,150,025		4,150,025		4,150,025
PW & ENG. OTHER	4,439,844	12.740	4,439,844		4,439,844		4,439,844
PW ECRE. DESIGN	355,038	1.018	355,038		355,038		355,038
PW ECRE. CONSTRU	382,547	1.109	382,547		382,547		382,547
PW ECRE. REAL ES	86,171	0.247	86,171		86,171		86,171
SOLID WASTE MGMT	6,609,375	18.966	6,609,375		6,609,375		6,609,375
LIBRARY	105,671	0.303	105,671		105,671		105,671
PARKS & RECREAT	3,519,859	10.100	3,519,859		3,519,859		3,519,859
<b>Subtotal</b>	<b>34,848,129</b>	<b>100.000</b>	<b>\$34,848,129</b>		<b>\$34,848,129</b>		<b>\$34,848,129</b>
<b>Total</b>	<b>34,848,129</b>	<b>100.000</b>	<b>\$34,848,129</b>		<b>\$34,848,129</b>		<b>\$34,848,129</b>

(A) Alloc basis: Cost of Vehicle

Source: Summary of Assets

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Detail allocation of  
OTHER EQUIPMENT

Detail page 14  
Schedule 2.007  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	139,755	1.817	\$139,755		\$139,755		\$139,755
CONTROLLER	3,187	0.041	3,187		3,187		3,187
MUN COURTS-ADMIN	27,203	0.353	27,203		27,203		27,203
HEALTH ADMIN	74,868	0.973	74,868		74,868		74,868
PLANNING ADMIN	1,220	0.015	1,220		1,220		1,220
BUILDING SVCS	2,733	0.035	2,733		2,733		2,733
PW ECRE. ADMIN	55,571	0.722	55,571		55,571		55,571
POLICE	385,001	5.005	385,001		385,001		385,001
FIRE	380,437	4.946	380,437		380,437		380,437
PW & ENG. OTHER	5,411,993	70.363	5,411,993		5,411,993		5,411,993
PW ECRE. DESIGN	432,777	5.626	432,777		432,777		432,777
PW ECRE. CONSTRU	466,309	6.070	466,309		466,309		466,309
PW ECRE. REAL ES	105,039	1.365	105,039		105,039		105,039
SOLID WASTE MGMT	36,183	0.470	36,183		36,183		36,183
LIBRARY	13,769	0.179	13,769		13,769		13,769
PARKS & RECREAT	155,433	2.020	155,433		155,433		155,433
Subtotal	7,691,478	100.000	7,691,478		7,691,478		7,691,478
Total	7,691,478	100.000	\$7,691,478		\$7,691,478		\$7,691,478

(A) Alloc basis: Cost of Other Equipment

Source: Summary of Assets

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
EQUIPMENT DEPRECIATION  
Departmental Cost  
Allocation Summary

Detail page 15  
Schedule 2.008  
FISCAL 2001

	Total	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
F&A ADMIN	\$418,883		\$11,310	\$267,818	\$139,755
F&A INFORM. SVCS	1,396,021	1,396,021			
AFFIRMATIVE ACT	12,345	2,109		10,236	
MAYOR-EXECUTIVE	15,160	6,389		8,771	
HUMAN RESOURCES	55,292	17,412		37,880	
CONTROLLER	65,123	30,710	19,732	11,494	3,187
LEGAL	73,636	36,968	18,321	18,347	
CITY SECRETARY	6,840	6,840			
CITY COUNCIL	9,001	4,148	1,409	3,444	
MUN COURTS-ADMIN	110,424	4,454	9,756	69,011	27,203
HEALTH ADMIN	1,943,675	707,679	191,109	970,019	74,868
PLANNING ADMIN	1,012,115	388,371	38,243	584,281	1,220
BUILDING SVCS	403,063	22,131	475	377,724	2,733
PW ECRE. ADMIN	102,601	1,441		45,589	55,571
HOUSING ADMIN	98,332	12,905	1,002	84,425	
POLICE	18,032,939	4,533,859	403,519	12,710,560	385,001
FIRE	9,204,534	1,374,747	3,299,325	4,150,025	380,437
PW & ENG. OTHER	9,992,197	140,360		4,439,844	5,411,993
PW ECRE. DESIGN	799,039	11,224		355,038	432,777
PW ECRE. CONSTRU	860,950	12,094		382,547	466,309
PW ECRE. REAL ES	193,934	2,724		86,171	105,039
SOLID WASTE MGMT	6,837,871	124,372	67,941	6,609,375	36,183
LIBRARY	452,713	128,864	204,409	105,671	13,769
PARKS & RECREAT	7,030,549	282,280	3,072,977	3,519,859	155,433
Direct Billed					
Total	\$59,127,237	\$9,248,102	\$7,339,528	\$34,848,129	\$7,691,478
	=====	=====	=====	=====	=====

SCHEDULE 3.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

GENERAL CITYWIDE SERVICES

NATURE AND EXTENT OF SERVICES

Included in the General Citywide services are citywide costs that are not attributable to any specific department. The cost allocation bases are as follows:

- \* Insurance, Civilian (City contribution for health insurance for civilian retirees for all funds) - Number of civilian employees
- \* Insurance, Classified (City contribution for health insurance for General Fund classified retirees) - Number of classified employees
- \* Insurance Fees (Insurance premiums for General Fund property) - Size of General Fund operating expenditures
- \* Membership (Membership fees to organizations that benefit the entire city) - Number of employees
- \* Accounting and Auditing (Accounting and audit services that benefit the entire City, e.g. annual audit and special studies performed) - Number of transactions
- \* Computer Info./Contracting Services (Computer services that benefit the entire city, e.g. maintenance and upgrades of FMS and GHRS systems) - Number of transactions

\* Management Consulting Services (Various management studies) - Number of transactions

\* Interest on Borrowing (Interest expense for Tax and Revenue Anticipation Notes) - Size of General Fund operating expenditures

\* Claims and Judgments (Claims and settlements for General Fund departments) - Dollar amount related to litigation and payment of claims

\* Elections (Cost of all city elections) - Number of elected City officials

\* Legal Service Contracts - The actual dollar amount of expenditures.

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Costs to be allocated

Detail page 17  
Schedule 3.002  
FISCAL 2001

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$239,813,934			\$239,813,934
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
GENERAL CITYWIDE SERVICES	54,574		54,574	
F&A ADMINISTRATIVE SERVICES	57,483		57,483	
F&A INFORMATION SERVICES	86,307		86,307	
F&A PROCUREMENT SERVICES	1,339,235		1,339,235	
F&A FINANCIAL SERVICES	61,334		61,334	
AFFIRMATIVE ACTION	19,760		19,760	
MAYOR'S OFFICE - EXECUTIVE	359,881		359,881	
CONTROLLER'S OFFICE	125,451		125,451	
LEGAL DEPT.	272,562		272,562	
CITY SECRETARY'S OFFICE	17,366		17,366	
CITY COUNCIL	85,485		85,485	
Total allocated additions:		2,479,438	2,479,438	2,479,438
Total to be allocated:	\$239,813,934	\$2,479,438		\$242,293,372
	=====	=====		=====

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

Detail page 18  
Schedule 3.003  
FISCAL 2001

	Total General & admin INSUR.CIV.RETI INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT. INFO/CON	MGT CONSULT SVC	INTEREST BORROW
<b>Other expense and cost</b>							
INSUR. CIV. RETIREE	\$4,626,046	\$4,626,046					
INSUR. CLASS. RETIR	7,091,299		7,091,299				
LONG-T DISABILITY							
INSURANCE FEES	591,998		591,998				
MEMBERSHIP & PROF.	1,486,991			1,486,991			
ACCOUNTING & AUDITI	602,496				602,496		
COMPUTER INF/CONTRA	809,011					809,011	
MGMT CONSULT. SVCS	1,668,426						1,668,426
INTEREST BORROWING	7,689,055						7,689,055
CLAIMS & JUDGMENTS	6,244,130						
ELECTIONS	222,059						
ADVERTISING SVCS	197,132						
TAX APPRAISAL FEES	4,425,652						
TAX REFUNDS	5,799,433						
BILLING & COLL.SVCS	750,000						
Trans to Specl	26,542,727						
Trans to PIB	144,850,000						
Trans to Certi of	17,150,000						
Trans Expenda	124,000						
OTHERS	8,943,479						
<b>CAPITAL OUTLAY</b>							
Departmental							
Expenditures	239,813,934	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011
Functional cost	239,813,934	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011
Allocable costs	239,813,934	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011
Unallocated	(208,782,423)						
1st Allocation	31,031,511	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

Detail page 19  
Schedule 3.003  
FISCAL 2001  
(continued)

CLAIMS/JUDGMEN	ELECTIONS	GENERAL GOVERNMENT	LEGAL SVCS CONT
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Other expense and cost

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INSUR. CIV. RETIREE

INSUR. CLASS. RETIR

LONG-T DISABILITY

INSURANCE FEES

MEMBERSHIP & PROF.

ACCOUNTING & AUDITI

COMPUTER INF/CONTRA

MGMT CONSULT. SVCS

INTEREST BORROWING

CLAIMS & JUDGMENTS 6,244,130

ELECTIONS 222,059

ADVERTISING SVCS 197,132

TAX APPRAISAL FEES 4,425,652

TAX REFUNDS 5,799,433

BILLING & COLL.SVCS 750,000

Trans to Specl 26,542,727

Trans to PIB 144,850,000

Trans to Certi of 17,150,000

Trans Expenda 124,000

OTHERS 8,943,479

CAPITAL OUTLAY

Departmental

Expenditures 6,244,130 222,059 208,782,423

Functional cost 6,244,130 222,059 208,782,423

Allocable costs 6,244,130 222,059 208,782,423

Unallocated (208,782,423)

1st Allocation 6,244,130 222,059

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

Detail page 20  
Schedule 3.003  
FISCAL 2001  
(continued)

	Total General & adminn	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	INTEREST BORROW
<b>Additions: 2nd</b>									
Others	\$2,479,438	\$2,479,438							
Reallocate admin		(2,479,438)	47,829	73,317	6,121	15,374	6,229	8,364	17,250
Allocable costs	2,479,438		47,829	73,317	6,121	15,374	6,229	8,364	17,250
Unallocated	(2,158,603)								79,497
2nd Allocation	320,835		47,829	73,317	6,121	15,374	6,229	8,364	17,250
	-----	-----	-----	-----	-----	-----	-----	-----	79,497
Total allocated	\$31,352,346		\$4,673,875	\$7,164,616	\$598,119	\$1,502,365	\$608,725	\$817,375	\$1,685,676
	=====	=====	=====	=====	=====	=====	=====	=====	\$7,768,552

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Schedule of costs to be  
allocated by function

Detail page 21  
Schedule 3.003  
FISCAL 2001  
(continued)

CLAIMS/JUDGMEN	ELECTIONS	GENERAL GOVERNMENT	LEGAL SVCS. CONT
Additions: 2nd			
Others			
Reallocate admin	64,558	2,296	2,158,603
Allocable costs	64,558	2,296	2,158,603
Unallocated			(2,158,603)
2nd Allocation	64,558	2,296	
	-----	-----	
Total allocated	\$6,308,688	\$224,355	
	=====	=====	

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INSUR.CIV:RETIR

Detail page 22  
Schedule 3.004  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.272	\$12,592		\$12,592	\$130	\$12,722
F&A ADMIN SVCS	123	0.858	39,713		39,713	411	40,124
F&A INFORM. SVCS	97	0.676	31,318		31,318	324	31,642
F&A PROCUREMENT	79	0.551	25,507		25,507	264	25,771
F&A TAX & REVENUE	59	0.411	19,049		19,049	197	19,246
F&A FINANCIAL SE	40	0.279	12,915		12,915	134	13,049
AFFIRMATIVE ACT	26	0.181	8,395		8,395	87	8,482
MAYOR-EXECUTIVE	61	0.425	19,695		19,695	204	19,899
HUMAN RESOURCES	59	0.411	19,049		19,049	197	19,246
CONTROLLER	86	0.600	27,767		27,767	287	28,054
LEGAL	239	1.668	77,165		77,165	798	77,963
CITY SECRETARY	14	0.097	4,520		4,520	47	4,567
CITY COUNCIL	97	0.676	31,318		31,318	324	31,642
MUN COURTS-ADMIN	421	2.938	135,927		135,927	1,405	137,332
HEALTH ADMIN	147	1.025	47,462		47,462	491	47,953
PLANNING ADMIN	51	0.355	16,466		16,466	170	16,636
PW & ENG. ADMIN	17	0.118	5,489		5,489	57	5,546
BUILDING SVCS	275	1.919	88,789		88,789	918	89,707
PW ECRE. ADMIN	26	0.181	8,395		8,395	87	8,482
HOUSING ADMIN	57	0.397	18,403		18,403	190	18,593
MUN COURTS-JUSTI	87	0.607	28,089		28,089	290	28,379
POLICE	1,916	13.372	618,614		618,614	6,396	625,010
FIRE	445	3.105	143,676		143,676	1,485	145,161
PW & ENG. OTHER	215	1.500	69,417		69,417	718	70,135
PW FLEET MGT/118	90	0.628	29,058		29,058	300	29,358
PW TRAFF CON/224	749	5.227	241,828		241,828	2,500	244,328
PW DRAIN MGT/227	278	1.940	89,757		89,757	928	90,685
PW PUB UTIL./701	2,140	14.935	690,937		690,937	7,144	698,081
PW ECRE. DESIGN	104	0.725	33,578		33,578	347	33,925
PW ECRE. CONSTRU	155	1.106	50,044		50,044	515	50,559
SOLID WASTE MGMT	648	4.522	209,218		209,218	2,163	211,381
AVIATION	1,090	7.607	351,926		351,926	3,639	355,565
HOUSING/COM. DEV	58	0.404	18,726		18,726	194	18,920
LIBRARY	679	4.738	219,227		219,227	2,267	221,494

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INSUR.CIV.RETIR

Detail page 23  
Schedule 3.004  
FISCAL 2001  
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PARKS & RECREAT	1,682	11.739	\$543,063		\$543,063	\$5,615	\$548,678
HEALTH/HUMAN SVS	1,377	9.610	444,589		444,589	4,597	449,186
CONVENTION/ENTER	85	0.593	27,444		27,444	284	27,728
INSURANCE MGMT	5	0.034	1,614		1,614	17	1,631
CABLE TV (208)	12	0.083	3,874		3,874	40	3,914
9-1-1 (218)	57	0.397	18,403		18,403	190	18,593
PLANNING & DEV	83	0.579	26,798		26,798	277	27,075
P/D.SIGN ADM 210	31	0.216	10,009		10,009	103	10,112
P/D.BLDG INS 214	263	1.835	84,914		84,914	878	85,792
HEALTH BENEF-888	35	0.244	11,300		11,300	117	11,417
WORKERS' COMPENS	31	0.216	10,009		10,009	103	10,112
<b>Subtotal</b>	<b>14,328</b>	<b>100.000</b>	<b>4,626,046</b>		<b>4,626,046</b>	<b>47,829</b>	<b>4,673,875</b>
<b>Total</b>	<b>14,328</b>	<b>100.000</b>	<b>\$4,626,046</b>		<b>\$4,626,046</b>	<b>\$47,829</b>	<b>\$4,673,875</b>

(A) Alloc basis: Number of Civilian Employees

Source: Human Resources Department

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INSUR.CLASS.RET

Detail page 24  
Schedule 3.005  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,431	61.970	\$4,394,437		\$4,394,437	\$45,434	\$4,439,871
FIRE	3,333	38.030	2,696,862		2,696,862	27,883	2,724,745
<b>Subtotal</b>	<b>8,764</b>	<b>100.000</b>	<b>7,091,299</b>		<b>7,091,299</b>	<b>73,317</b>	<b>7,164,616</b>
<b>Total</b>	<b>8,764</b>	<b>100.000</b>	<b>\$7,091,299</b>		<b>\$7,091,299</b>	<b>\$73,317</b>	<b>\$7,164,616</b>

(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail page 25  
Schedule 3.006  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	29,358	2.825	\$16,728		\$16,728	\$173	\$16,901
AFFIRMATIVE ACT	1,807	0.173	1,030		1,030	11	1,041
MAYOR-EXECUTIVE	2,300	0.221	1,311		1,311	14	1,325
HUMAN RESOURCES	3,380	0.325	1,926		1,926	20	1,946
CONTROLLER	6,243	0.600	3,557		3,557	37	3,594
LEGAL	14,109	1.358	8,039		8,039	83	8,122
CITY SECRETARY	809	0.077	461		461	5	466
CITY COUNCIL	4,086	0.393	2,328		2,328	24	2,352
MUN COURTS-ADMIN	15,257	1.468	8,693		8,693	90	8,783
BUILDING SVCS	25,562	2.460	14,565		14,565	151	14,716
PW ECRE. ADMIN	938	0.090	534		534	6	540
MUN COURTS-JUSTI	3,866	0.372	2,203		2,203	23	2,226
POLICE	415,827	40.023	236,939		236,939	2,450	239,389
FIRE	236,937	22.805	135,007		135,007	1,396	136,403
PW & ENG. OTHER	35,576	3.424	20,271		20,271	210	20,481
PW FLEET MGT/118	9,218	0.887	5,252		5,252	54	5,306
PW ECRE. DESIGN	7,305	0.703	4,162		4,162	43	4,205
PW ECRE. CONSTRU	7,871	0.757	4,485		4,485	46	4,531
PW ECRE. REAL ES	1,773	0.181	1,013		1,013	8	1,021
SOLID WASTE MGMT	60,123	5.786	34,258		34,258	354	34,612
HOUSING/COM. DEV	232	0.022	132		132	1	133
LIBRARY	36,240	3.488	20,650		20,650	214	20,864
PARKS & RECREAT	55,196	5.312	31,451		31,451	325	31,776
HEALTH/HUMAN SVS	55,793	5.370	31,791		31,791	329	32,120
PLANNING & DEV	9,147	0.880	5,212		5,212	54	5,266
Subtotal	1,038,953	100.000	591,998		591,998	6,121	598,119
Total	1,038,953	100.000	\$591,998		\$591,998	\$6,121	\$598,119

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2001 CAFR

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MEMBERSHIPS

Detail page 26  
Schedule 3.007  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.170	\$2,528		\$2,528	\$26	\$2,554
F&A ADMIN SVCS	123	0.536	7,974		7,974	82	8,056
F&A INFORM. SVCS	97	0.422	6,288		6,288	65	6,353
F&A PROCUREMENT	79	0.344	5,122		5,122	53	5,175
F&A TAX & REVENUE	59	0.257	3,825		3,825	40	3,865
F&A FINANCIAL SE	40	0.174	2,593		2,593	27	2,620
AFFIRMATIVE ACT	26	0.113	1,686		1,686	17	1,703
MAYOR-EXECUTIVE	61	0.265	3,955		3,955	41	3,996
HUMAN RESOURCES	59	0.257	3,825		3,825	40	3,865
CONTROLLER	86	0.374	5,575		5,575	58	5,633
LEGAL	199	0.867	12,901		12,901	133	13,034
CITY SECRETARY	14	0.061	908		908	9	917
CITY COUNCIL	97	0.422	6,288		6,288	65	6,353
MUN COURTS-ADMIN	421	1.835	27,293		27,293	282	27,575
HEALTH ADMIN	147	0.640	9,530		9,530	99	9,629
PLANNING ADMIN	51	0.222	3,306		3,306	34	3,340
PW & ENG. ADMIN	17	0.074	1,102		1,102	11	1,113
BUILDING SVCS	275	1.198	17,828		17,828	184	18,012
PW ECRE. ADMIN	16	0.069	1,037		1,037	11	1,048
HOUSING ADMIN	57	0.248	3,695		3,695	38	3,733
MUN COURTS-JUSTI	87	0.379	5,640		5,640	58	5,698
POLICE	7,347	32.031	476,301		476,301	4,924	481,225
FIRE	3,778	16.471	244,925		244,925	2,532	247,457
PW & ENG. OTHER	217	0.946	14,068		14,068	145	14,213
PW FLEET MGT/118	99	0.431	6,418		6,418	66	6,484
PW TRAFF CON/224	758	3.304	49,141		49,141	508	49,649
PW DRAIN MGT/227	310	1.351	20,097		20,097	208	20,305
PW PUB UTIL./701	2,316	10.097	150,145		150,145	1,552	151,697
PW ECRE. DESIGN	106	0.462	6,872		6,872	71	6,943
PW ECRE. CONSTRU	129	0.562	8,363		8,363	86	8,449
PW ECRE. REAL ES	29	0.148	1,883		1,883	24	1,907
SOLID WASTE MGMT	648	2.825	42,009		42,009	434	42,443
AVIATION	1,090	4.752	70,664		70,664	731	71,395
HOUSING/COM. DEV	58	0.252	3,760		3,760	39	3,799

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MEMBERSHIPS

Detail page 27  
Schedule 3.007  
FISCAL 2001  
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
LIBRARY	679	2.960	\$44,019		\$44,019	\$455	\$44,474
PARKS & RECREAT	1,304	5.685	84,537		84,537	874	85,411
HEALTH/HUMAN SVS	1,377	6.003	89,270		89,270	923	90,193
CONVENTION/ENTER	85	0.370	5,510		5,510	57	5,567
INSURANCE MGMT	5	0.021	324		324	3	327
CABLE TV (208)	12	0.052	778		778	8	786
9-1-1 (218)	57	0.248	3,695		3,695	38	3,733
PLANNING & DEV	83	0.361	5,381		5,381	56	5,437
P/D.SIGN ADM 210	31	0.135	2,010		2,010	21	2,031
P/D.BLDG INS 214	263	1.146	17,050		17,050	176	17,226
HEALTH BENEF-888	35	0.152	2,269		2,269	23	2,292
WORKERS' COMPENS	36	0.156	2,334		2,334	24	2,358
LEGAL-PROPERTY &	35	0.152	2,269		2,269	23	2,292
<b>Subtotal</b>	<b>22,937</b>	<b>100.000</b>	<b>1,486,991</b>		<b>1,486,991</b>	<b>15,374</b>	<b>1,502,365</b>
<b>Total</b>	<b>22,937</b>	<b>100.000</b>	<b>\$1,486,991</b>		<b>\$1,486,991</b>	<b>\$15,374</b>	<b>\$1,502,365</b>

(A) Alloc basis: Number of Employees

Source: Human Resources Department

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
ACCTG & AUDIT

Detail page 28  
Schedule 3.008  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$10,676		\$10,676		\$10,676
F&A ADMIN	2,738	3.462	20,863		20,863	220	21,083
AFFIRMATIVE ACT	285	0.360	2,172		2,172	23	2,195
MAYOR-EXECUTIVE	576	0.728	4,389		4,389	46	4,435
HUMAN RESOURCES	1,481	1.873	11,285		11,285	119	11,404
CONTROLLER	578	0.731	4,404		4,404	46	4,450
LEGAL	3,481	4.402	26,525		26,525	279	26,804
CITY SECRETARY	6	0.007	46		46		46
CITY COUNCIL	370	0.467	2,819		2,819	30	2,849
MUN COURTS-ADMIN	1,289	1.630	9,822		9,822	103	9,925
BUILDING SVCS	630	0.796	4,801		4,801	51	4,852
PW ECRE. ADMIN	145	0.183	1,105		1,105	12	1,117
MUN COURTS-JUSTI	762	0.963	5,806		5,806	61	5,867
POLICE	8,899	11.254	67,810		67,810	714	68,524
FIRE	2,670	3.376	20,345		20,345	214	20,559
PW & ENG. OTHER	5,500	6.956	41,910		41,910	441	42,351
PW FLEET MGT/118	377	0.476	2,873		2,873	30	2,903
PW TRAFF CON/224	1,003	1.268	7,643		7,643	80	7,723
PW DRAIN MGT/227	350	0.442	2,667		2,667	28	2,695
PW PUB UTIL./701	4,434	5.607	33,787		33,787	356	34,143
PW ECRE. DESIGN	1,129	1.427	8,603		8,603	91	8,694
PW ECRE. CONSTRU	1,217	1.539	9,274		9,274	98	9,372
PW ECRE. REAL ES	274	0.365	2,088		2,088	21	2,109
SOLID WASTE MGMT	2,841	3.593	21,648		21,648	228	21,876
AVIATION	6,021	7.614	45,880		45,880	483	46,363
HOUSING/COM. DEV	1,906	2.410	14,524		14,524	153	14,677
LIBRARY	8,235	10.415	62,750		62,750	660	63,410
PARKS & RECREAT	6,187	7.824	47,145		47,145	496	47,641
HEALTH/HUMAN SVS	10,135	12.818	77,228		77,228	813	78,041
CONVENTION/ENTER	1,953	2.470	14,882		14,882	157	15,039
CABLE TV (208)	76	0.096	579		579	6	585
9-1-1 (218)	29	0.036	221		221	2	223
PLANNING & DEV	811	1.025	6,180		6,180	65	6,245
P/D.SIGN ADM 210	119	0.150	907		907	10	917

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
ACCTG & AUDIT

Detail page 29  
Schedule 3.008  
FISCAL 2001  
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.BLDG INS 214	621	0.785	\$4,732		\$4,732	\$50	\$4,782
HEALTH BENEF-888	534	0.675	4,069		4,069	43	4,112
TIRZ's ( 20 )	5	0.006	38		38		38
<b>Subtotal</b>	<b>79,068</b>	<b>100.000</b>	<b>602,496</b>		<b>602,496</b>	<b>6,229</b>	<b>608,725</b>
	=====	=====	=====	=====	=====	=====	=====
<b>Total</b>	<b>79,068</b>	<b>100.000</b>	<b>\$602,496</b>		<b>\$602,496</b>	<b>\$6,229</b>	<b>\$608,725</b>
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
COMPUT INFO/CON

Detail page 30  
Schedule 3.009  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$14,335		\$14,335		\$14,335
F&A ADMIN	2,738	3.462	28,015		28,015	295	28,310
AFFIRMATIVE ACT	285	0.360	2,916		2,916	31	2,947
MAYOR-EXECUTIVE	576	0.728	5,894		5,894	62	5,956
HUMAN RESOURCES	1,481	1.873	15,153		15,153	159	15,312
CONTROLLER	578	0.731	5,914		5,914	62	5,976
LEGAL	3,481	4.402	35,617		35,617	375	35,992
CITY SECRETARY	6	0.007	61		61	1	62
CITY COUNCIL	370	0.467	3,786		3,786	40	3,826
MUN COURTS-ADMIN	1,289	1.630	13,189		13,189	139	13,328
BUILDING SVCS	630	0.796	6,446		6,446	68	6,514
PW ECRE. ADMIN	145	0.183	1,484		1,484	16	1,500
MUN COURTS-JUSTI	762	0.963	7,797		7,797	82	7,879
POLICE	8,899	11.254	91,053		91,053	958	92,011
FIRE	2,670	3.376	27,319		27,319	288	27,607
PW & ENG. OTHER	5,500	6.956	56,275		56,275	592	56,867
PW FLEET MGT/118	377	0.476	3,857		3,857	41	3,898
PW TRAFF CON/224	1,003	1.268	10,263		10,263	108	10,371
PW DRAIN MGT/227	350	0.442	3,581		3,581	38	3,619
PW PUB UTIL./701	4,434	5.607	45,368		45,368	477	45,845
PW ECRE. DESIGN	1,129	1.427	11,552		11,552	122	11,674
PW ECRE. CONSTRU	1,217	1.539	12,452		12,452	131	12,583
PW ECRE. REAL ES	274	0.365	2,801		2,801	29	2,830
SOLID WASTE MGMT	2,841	3.593	29,069		29,069	306	29,375
AVIATION	6,021	7.614	61,606		61,606	648	62,254
HOUSING/COM. DEV	1,906	2.410	19,502		19,502	205	19,707
LIBRARY	8,235	10.415	84,259		84,259	887	85,146
PARKS & RECREAT	6,187	7.824	63,304		63,304	666	63,970
HEALTH/HUMAN SVS	10,135	12.818	103,700		103,700	1,091	104,791
CONVENTION/ENTER	1,953	2.470	19,983		19,983	210	20,193
CABLE TV (208)	76	0.096	778		778	8	786
9-1-1 (218)	29	0.036	297		297	3	300
PLANNING & DEV	811	1.025	8,298		8,298	87	8,385
P/D.SIGN ADM 210	119	0.150	1,218		1,218	13	1,231

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
COMPUT INFO/CON

Detail page 31  
Schedule 3.009  
FISCAL 2001  
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.BLDG INS 214	621	0.785	\$6,354		\$6,354	\$67	\$6,421
HEALTH BENEF-888	534	0.675	5,464		5,464	58	5,522
TIRZ's ( 20 )	5	0.006	51		51	1	52
<b>Subtotal</b>	<b>79,068</b>	<b>100.000</b>	<b>809,011</b>		<b>809,011</b>	<b>8,364</b>	<b>817,375</b>
<b>Total</b>	<b>79,068</b>	<b>100.000</b>	<b>\$809,011</b>		<b>\$809,011</b>	<b>\$8,364</b>	<b>\$817,375</b>

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MGT CONSULT SVC

Detail page 32  
Schedule 3.010  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$29,563		\$29,563		\$29,563
F&A ADMIN	2,738	3.462	57,775		57,775	608	58,383
AFFIRMATIVE ACT	285	0.360	6,014		6,014	63	6,077
MAYOR-EXECUTIVE	576	0.728	12,154		12,154	128	12,282
HUMAN RESOURCES	1,481	1.873	31,251		31,251	329	31,580
CONTROLLER	578	0.731	12,196		12,196	128	12,324
LEGAL	3,481	4.402	73,453		73,453	773	74,226
CITY SECRETARY	6	0.007	127		127	1	128
CITY COUNCIL	370	0.467	7,807		7,807	82	7,889
MUN COURTS-ADMIN	1,289	1.630	27,199		27,199	286	27,485
BUILDING SVCS	630	0.796	13,294		13,294	140	13,434
PW ECRE. ADMIN	145	0.183	3,060		3,060	32	3,092
MUN COURTS-JUSTI	762	0.963	16,079		16,079	169	16,248
POLICE	8,899	11.254	187,779		187,779	1,976	189,755
FIRE	2,670	3.376	56,340		56,340	593	56,933
PW & ENG. OTHER	5,500	6.956	116,056		116,056	1,222	117,278
PW FLEET MGT/118	377	0.476	7,955		7,955	84	8,039
PW TRAFF CON/224	1,003	1.268	21,164		21,164	223	21,387
PW DRAIN MGT/227	350	0.442	7,385		7,385	78	7,463
PW PUB UTIL./701	4,434	5.607	93,563		93,563	985	94,548
PW ECRE. DESIGN	1,129	1.427	23,823		23,823	251	24,074
PW ECRE. CONSTRU	1,217	1.539	25,680		25,680	270	25,950
PW ECRE. REAL ES	274	0.365	5,782		5,782	63	5,845
SOLID WASTE MGMT	2,841	3.593	59,948		59,948	631	60,579
AVIATION	6,021	7.614	127,050		127,050	1,337	128,387
HOUSING/COM. DEV	1,906	2.410	40,219		40,219	423	40,642
LIBRARY	8,235	10.415	173,768		173,768	1,829	175,597
PARKS & RECREAT	6,187	7.824	130,553		130,553	1,374	131,927
HEALTH/HUMAN SVS	10,135	12.818	213,860		213,860	2,251	216,111
CONVENTION/ENTER	1,953	2.470	41,211		41,211	434	41,645
CABLE TV (208)	76	0.096	1,604		1,604	17	1,621
9-1-1 (218)	29	0.036	612		612	6	618
PLANNING & DEV	811	1.025	17,113		17,113	180	17,293
P/D.SIGN ADM 210	119	0.150	2,511		2,511	26	2,537

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
MGT CONSULT SVC

Detail page 33  
Schedule 3.010  
FISCAL 2001  
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.BLDG INS 214	621	0.785	\$13,104		\$13,104	\$138	\$13,242
HEALTH BENEF-888	534	0.675	11,268		11,268	119	11,387
TIRZ's ( 20 )	5	0.006	106		106	1	107
<b>Subtotal</b>	<b>79,068</b>	<b>100.000</b>	<b>1,668,426</b>		<b>1,668,426</b>	<b>17,250</b>	<b>1,685,676</b>
<b>Total</b>	<b>79,068</b>	<b>100.000</b>	<b>\$1,668,426</b>		<b>\$1,668,426</b>	<b>\$17,250</b>	<b>\$1,685,676</b>

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
INTEREST BORROW

Detail page 34  
Schedule 3.011  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	29,358	2.825	\$217,272		\$217,272	\$2,246	\$219,518
AFFIRMATIVE ACT	1,807	0.173	13,373		13,373	138	13,511
MAYOR-EXECUTIVE	2,300	0.221	17,022		17,022	176	17,198
HUMAN RESOURCES	3,380	0.325	25,015		25,015	259	25,274
CONTROLLER	6,243	0.600	46,203		46,203	478	46,681
LEGAL	14,109	1.358	104,418		104,418	1,080	105,498
CITY SECRETARY	809	0.077	5,987		5,987	62	6,049
CITY COUNCIL	4,086	0.393	30,240		30,240	313	30,553
MUN COURTS-ADMIN	15,257	1.468	112,914		112,914	1,167	114,081
BUILDING SVCS	25,562	2.460	189,179		189,179	1,956	191,135
PW ECRE. ADMIN	938	0.090	6,942		6,942	72	7,014
MUN COURTS-JUSTI	3,866	0.372	28,611		28,611	296	28,907
POLICE	415,827	40.023	3,077,441		3,077,441	31,818	3,109,259
FIRE	236,937	22.805	1,753,517		1,753,517	18,130	1,771,647
PW & ENG. OTHER	35,576	3.424	263,290		263,290	2,722	266,012
PW FLEET MGT/118	9,218	0.887	68,220		68,220	705	68,925
PW ECRE. DESIGN	7,305	0.703	54,063		54,063	559	54,622
PW ECRE. CONSTRU	7,871	0.757	58,251		58,251	602	58,853
PW ECRE. REAL ES	1,773	0.181	13,120		13,120	135	13,255
SOLID WASTE MGMT	60,123	5.786	444,957		444,957	4,600	449,557
HOUSING/COM. DEV	232	0.022	1,717		1,717	18	1,735
LIBRARY	36,240	3.488	268,204		268,204	2,773	270,977
PARKS & RECREAT	55,196	5.312	408,493		408,493	4,223	412,716
HEALTH/HUMAN SVS	55,793	5.370	412,911		412,911	4,269	417,180
PLANNING & DEV	9,147	0.880	67,695		67,695	700	68,395
<b>Subtotal</b>	<b>1,038,953</b>	<b>100.000</b>	<b>7,689,055</b>		<b>7,689,055</b>	<b>79,497</b>	<b>7,768,552</b>
<b>Total</b>	<b>1,038,953</b>	<b>100.000</b>	<b>\$7,689,055</b>		<b>\$7,689,055</b>	<b>\$79,497</b>	<b>\$7,768,552</b>

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2001 CAFR

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
CLAIMS/JUDGMENT

Detail page 35  
Schedule 3.012  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	51,000	2.192	\$136,889		\$136,889	\$1,415	\$138,304
LEGAL	350,000	15.045	939,434		939,434	9,713	949,147
MUN COURTS-ADMIN	27,494	1.181	73,797		73,797	763	74,560
BUILDING SVCS	367	0.015	985		985	10	995
PW ECRE. ADMIN	3,937	0.169	10,567		10,567	109	10,676
POLICE	898,732	38.632	2,412,284		2,412,284	24,941	2,437,225
FIRE	171,198	7.359	459,512		459,512	4,751	464,263
PW & ENG. OTHER	149,333	6.419	400,824		400,824	4,144	404,968
PW TRAFF CON/224	16,425	0.706	44,086		44,086	456	44,542
PW DRAIN MGT/227	13,109	0.563	35,186		35,186	364	35,550
PW ECRE. DESIGN	30,663	1.318	82,302		82,302	851	83,153
PW ECRE. CONSTRU	33,039	1.420	88,680		88,680	917	89,597
PW ECRE. REAL ES	7,442	0.327	19,977		19,977	204	20,181
SOLID WASTE MGMT	145,066	6.235	389,371		389,371	4,026	393,397
HOUSING/COM. DEV	25,000	1.074	67,102		67,102	694	67,796
LIBRARY	1,364	0.058	3,661		3,661	38	3,699
PARKS & RECREAT	104,594	4.496	280,740		280,740	2,903	283,643
HEALTH/HUMAN SVS	280,193	12.044	752,065		752,065	7,776	759,841
PLANNING & DEV	17,387	0.747	46,668		46,668	483	47,151
<b>Subtotal</b>	<b>2,326,343</b>	<b>100.000</b>	<b>6,244,130</b>		<b>6,244,130</b>	<b>64,558</b>	<b>6,308,688</b>
<b>Total</b>	<b>2,326,343</b>	<b>100.000</b>	<b>\$6,244,130</b>		<b>\$6,244,130</b>	<b>\$64,558</b>	<b>\$6,308,688</b>

(A) Alloc basis: \$ Amount of Claims and Judgments

Source: Legal Department

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
ELECTIONS

Detail page 36  
Schedule 3.013  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	1	6.250	\$13,879		\$13,879	\$144	\$14,023
CONTROLLER	1	6.250	13,878		13,878	143	14,021
CITY COUNCIL	14	87.500	194,302		194,302	2,009	196,311
Subtotal	16	100.000	222,059		222,059	2,296	224,355
Total	16	100.000	\$222,059		\$222,059	\$2,296	\$224,355

(A) Alloc basis: Number of Elected City Officials

Source: City Charter

DMG/NGCS II  
01/20/2003

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Detail allocation of  
LEGAL SVCS CONT

Detail page 37  
Schedule 3.014  
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	28,733	7.104					
MUN COURTS-ADMIN	67,842	16.773					
PW ECRE. ADMIN	110	0.027					
POLICE	116,920	28.907					
FIRE	62,701	15.502					
PW & ENG. OTHER	4,165	1.029					
PW ECRE. DESIGN	855	0.211					
PW ECRE. CONSTRU	921	0.227					
PW ECRE. REAL ES	208	0.051					
PARKS & RECREAT	51,548	12.744					
HEALTH/HUMAN SVS	1,807	0.446					
PLANNING & DEV	68,649	16.973					
LEGAL-PROPERTY &		0.006					
Subtotal	404,459	100.000					
Total	404,459	100.000					

(A) Alloc basis: Service Contracts Expenditures

Source: Legal Department

City of Houston, Texas  
FY 2003 Full Cost Alloc. Plan  
GENERAL CITYWIDE SERVICES  
Departmental Cost  
Allocation Summary

Detail page 38  
Schedule 3.015  
FISCAL 2001

	Total	INSUR.	MEMBERSHIPS	ACCTG &	COMPUT	MGT CONSULT	INTEREST CLAIMS/JUDGMEN
		FEES		AUDIT	INFO/CON	SVC	BORROW
GEN CITYWIDE SVC	\$54,574			\$10,676	\$14,335	\$29,563	
F&A ADMIN	359,471	12,722	16,901	2,554	21,083	28,310	58,383
F&A ADMIN SVCS	48,180	40,124		8,056			
F&A INFORM. SVCS	37,995	31,642		6,353			
F&A PROCUREMENT	30,946	25,771		5,175			
F&A TAX & REVENE	23,111	19,246		3,865			
F&A FINANCIAL SE	15,669	13,049		2,620			
AFFIRMATIVE ACT	35,956	8,482	1,041	1,703	2,195	2,947	6,077
MAYOR-EXECUTIVE	217,418	19,899	1,325	3,996	4,435	5,956	12,282
HUMAN RESOURCES	108,627	19,246	1,946	3,865	11,404	15,312	31,580
CONTROLLER	120,733	28,054	3,594	5,633	4,450	5,976	12,324
LEGAL	1,290,786	77,963	8,122	13,034	26,804	35,992	74,226
CITY SECRETARY	12,235	4,567	466	917	46	62	128
CITY COUNCIL	281,775	31,642	2,352	6,353	2,849	3,826	7,889
MUN COURTS-ADMIN	413,069	137,332	8,783	27,575	9,925	13,328	27,485
HEALTH ADMIN	57,582	47,953		9,629			
PLANNING ADMIN	19,976	16,636		3,340			
PW & ENG. ADMIN	6,659	5,546		1,113			
BUILDING SVCS	339,365	89,707	14,716	18,012	4,852	6,514	13,434
PW ECRE. ADMIN	33,469	8,482	540	1,048	1,117	1,500	3,092
HOUSING ADMIN	22,326	18,593		3,733			
MUN COURTS-JUSTI	95,204	28,379	2,226	5,698	5,867	7,879	16,248
POLICE	11,682,269	625,010	4,439,871	239,389	481,225	68,524	92,011
FIRE	5,594,775	145,161	2,724,745	136,403	247,457	20,559	27,607
PW & ENG. OTHER	992,305	70,135		20,481	14,213	42,351	56,867
PW FLEET MGT/118	124,913	29,358		5,306	6,484	2,903	117,278
PW TRAFF CON/224	378,000	244,328		49,649	7,723	3,898	8,039
PW DRAIN MGT/227	160,317	90,685		20,305	2,695	3,619	7,463
PW PUB UTIL./701	1,024,314	698,081		151,697	34,143	45,845	94,548
PW ECRE. DESIGN	227,290	33,925		4,205	6,943	8,694	11,674
PW ECRE. CONSTRU	259,894	50,559		4,531	8,449	9,372	12,583
PW ECRE. REAL ES	47,148			1,021	1,907	2,109	2,830
SOLID WASTE MGMT	1,243,220	211,381		34,612	42,443	21,876	29,375
AVIATION	663,964	355,565		71,395	46,363	62,254	128,387
HOUSING/COM. DEV	167,409	18,920		133	3,799	14,677	19,707
							40,642
							1,735
							67,796

DMG/NGCS II  
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FISCAL 2001  
(continued)

ELECTIONS  
LEGAL  
SVCS CONT

GEN CITYWIDE SVC

F&A ADMIN

F&A ADMIN SVCS

F&A INFORM. SVCS

F&A PROCUREMENT

F&A TAX & REVENUE

F&A FINANCIAL SE

AFFIRMATIVE ACT

MAYOR-EXECUTIVE 14,023

HUMAN RESOURCES

CONTROLLER 14,021

LEGAL

CITY SECRETARY

CITY COUNCIL 196,311

MUN COURTS-ADMIN

HEALTH ADMIN

PLANNING ADMIN

PW & ENG. ADMIN

BUILDING SVCS

PW ECRE. ADMIN

HOUSING ADMIN

MUN COURTS-JUSTI

POLICE

FIRE

PW & ENG. OTHER

PW FLEET MGT/118

PW TRAFF CON/224

PW DRAIN MGT/227

PW PUB UTIL./701

PW ECRE. DESIGN

PW ECRE. CONSTRU

PW ECRE. REAL ES

SOLID WASTE MGMT

AVIATION

HOUSING/COM. DEV

City of Houston, Texas  
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(continued)

	Total INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT	INTEREST CLAIMS/JUDGMEN	BORROW	
LIBRARY	\$885,661	\$221,494	\$20,864	\$44,474	\$63,410	\$85,146	\$175,597	\$270,977	\$3,699	
PARKS & RECREAT	1,605,762	548,678	31,776	85,411	47,641	63,970	131,927	412,716	283,643	
HEALTH/HUMAN SVS	2,147,463	449,186	32,120	90,193	78,041	104,791	216,111	417,180	759,841	
CONVENTION/ENTER	110,172	27,728		5,567	15,039	20,193	41,645			
INSURANCE MGMT	1,958	1,631		327						
CABLE TV (208)	7,692	3,914		786	585	786	1,621			
9-1-1 (218)	23,467	18,593		3,733	223	300	618			
PLANNING & DEV	185,247	27,075	5,266	5,437	6,245	8,385	17,293	68,395	47,151	
P/D.SIGN ADM 210	16,828	10,112		2,031	917	1,231	2,537			
P/D.BLDG INS 214	127,463	85,792		17,226	4,782	6,421	13,242			
HEALTH BENEF-888	34,730	11,417		2,292	4,112	5,522	11,387			
WORKERS' COMPENS	12,470	10,112		2,358						
TIRZ's ( 20 )	197				38	52	107			
LEGAL-PROPERTY &	2,292			2,292						
 Direct Billed										
Total	\$31,352,346	\$4,673,875	\$7,164,616	\$598,119	\$1,502,365	\$608,725	\$817,375	\$1,685,676	\$7,768,552	\$6,308,688
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

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ELECTIONS            LEGAL  
SVCS CONT

LIBRARY  
PARKS & RECREAT  
HEALTH/HUMAN SVS  
CONVENTION/ENTER  
INSURANCE MGMT  
CABLE TV (208)  
9-1-1 (218)  
PLANNING & DEV  
P/D.SIGN ADM 210  
P/D.BLDG INS 214  
HEALTH BENEF-888  
WORKERS' COMPENS  
TIRZ's ( 20 )  
LEGAL-PROPERTY &

Direct Billed

Total                \$224,355  
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